

IN THE SPECIFICATION

Please replace the paragraph beginning at page 1, lines 5-10, with the following rewritten paragraph:

This application is ~~based upon and~~ a divisional application of allowed U.S. Application Serial No. 09/886,980 filed on June 25, 2001, which claims the benefit of priority from the prior Japanese Patent Application No. 2000-191589, filed on June 26, 2000, the entire contents of both which are incorporated herein by reference.

Please replace the paragraph beginning at page 2, lines 11-23, with the following rewritten paragraph:

A description will be given with reference to FIG. 12A to FIG. 12D by way of showing this conventional attempt. First, a N-Well 103 and P-Well 102 are formed on a P-type silicon substrate 101, and a SiO<sub>2</sub> film 104 ~~are~~ is formed on the P type silicon substrate 101. Further, using a resist pattern (not shown) as a mask converting the P-Well 102, a boron "B" ion 105 is implanted onto the N-Well 103 in order to perform P type transistor channel control. Furthermore, with the resist pattern 106 being employed as a mask, a "B" ion 107 is implanted on the P-Well 102 in order to perform N type transistor channel control.